Rev. 5/30/01 Effective March 1998

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

() Orig	inal () Supplemental () Substitute (X) PCT () Design	,
next to my name; that I verily believe tha	ventor, I hereby declare that: my residence, at I am the original, first and sole inventor anamed below) of the subject matter which	(if only one name is listed below	v) or an original, first
Title: VOICE COIL INSERTION . AND LOUDSPEAKER MANUFACTU	JIG, MANUFACTURING METHOD (RED BY USING THE SAME JIG	OF LOUDSPEAKER USING	THE SAME JIG
(X) the specification in International Appl on I hereby state that I have reviewed and use any amendment(s) referred to above. I acknowledge my duty to disclose to the defined in Title 37, Code of Federal Regularity thereby claim priority benefits under Title	e 35, United States Code, §119 (and §172 i below and have also identified below any a	ed specification, including the contains known to me to be mater if this application is for a Design	laims, as amended by ial to patentability as
COUNTRY	APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED
Japan	2002-351069	December 3, 2002	YES
subject matter of each of the claims of this first paragraph of Title 35, United States	i, United States Code §120 of any United sapplication is not disclosed in the prior UCode §112, I acknowledge the duty to discled the which occurred between the filing disc.	nited States application in the males information material to pate	anner provided by the ntability as defined in
APPLICATION SERIAL NO.	U.S. FILING DATE	STATUS: PATEN ABAND	

And I hereby appoint Michael R. Davis, Reg. No. 25,134; Matthew M. Jacob, Reg. No. 25,154; Warren M. Cheek, Jr., Reg. No. 33,367; Nils Pedersen, Reg. No. 33,145; Charles R. Watts, Reg. No. 33,142; and Michael S. Huppert, Reg. No. 40,268, who together constitute the firm of WENDEROTH, LIND & PONACK, L.L.P., as well as any other attorneys and agents associated with Customer No. 000513, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

I hereby authorize the U.S. attorneys and agents named herein to accept and follow instructions from <u>Matsushita Electric Industrial Co.</u>
<u>Ltd</u>, as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and myself. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys named

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Post Office Address	ADDRESS	СПҮ	STATE OR COUNTRY ZIP CODE
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VOICE COIL INSERTION JIG, MANUFACTURING METHOD OF LOUDSPEAKER USING THE SAME JIG, AND LOUDSPEAKER MANUFACTURED BY USING THE SAME JIG